IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.
Central Excise Application No.11 of 2006

Commissioner of Central Excise,
Pune. .. .. Applicant
v/s.
M/s.Finolex Industries Ltd.,
Ratnagiri. .. .. Respondent

Mrs.S.V. Bharucha for applicant.
Mr.Prakash Shah for respondent.

CORAM : H.L. GOKHALE &
J.P. DEVADHAR, JJ.

DATED : 14th December 2006

P.C. :

1. Heard the learned Counsel for the parties.

2. The applicant contends that the order dated 22nd May 2003 passed by CEGAT in Appeal No.E-2352,2260 of 2002 raises the following substantial question of law:-

> " That the substantial question of law is whether the jetty which is no where connected with the production of the accessible goods, can be said to be a factory within the meaning of Section 2(e) of the Central Excise Act? "

In our view, the question requires consideration.

Mr.Shah appearing for the respondent, though submits that there is no need to go into this question afresh, in view of the fact that this Court is inclined to consider it, he is agreeable that the statement be called for from CEGAT. Accordingly, we allow this Application. CEGAT will draw the statement of case and refer the aforesaid question to this Court within 12 weeks.

3. Application allowed in the aforesaid terms.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)